

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House  
(317) 232-9855

**FISCAL IMPACT STATEMENT**

**LS 7176**

**BILL NUMBER:** HB 1871

**NOTE PREPARED:** Jan 13, 2003

**BILL AMENDED:**

**SUBJECT:** Tax amnesty program.

**FIRST AUTHOR:** Rep. Weinzapfel

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**

**GENERAL  
DEDICATED  
FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** This bill authorizes the Department of State Revenue to suspend collection efforts against taxpayers who file a tax amnesty return and pay delinquent taxes during the amnesty period. The bill provides that fees and interest ordinarily added to the amount of delinquent taxes may not be imposed during the amnesty period. It also provides that an additional collection fee may be imposed if a taxpayer who has not filed a tax return for a reporting period covered by the tax amnesty program fails to file a tax amnesty return.

**Effective Date:** July 1, 2003.

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

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